

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF FLORIDA
JACKSONVILLE DIVISION**

In re:

RMS TITANIC, INC., *et al.*,¹

Debtors.

Case No. 3:16-bk-02230-PMG
Chapter 11 (Jointly Administered)

**MOTION OF THE DEBTORS FOR APPROVAL OF
SETTLEMENT AGREEMENT WITH NEW YORK STATE
DEPARTMENT OF TAXATION AND FINANCE PURSUANT TO
RULE 9019 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

**NOTICE OF OPPORTUNITY TO
OBJECT AND REQUEST FOR HEARING**

Pursuant to Local Rule 2002-4, the Court will consider the relief requested in this paper without further notice or hearing unless a party in interest files a response within 21 days from the date set forth on the attached proof of service, plus an additional three days for service if any party was served by U.S. Mail.

If you object to the relief requested in this paper, you must file a response with the Clerk of the Court at Bryan Simpson Courthouse, 300 North Hogan Street, Suite 3-150, Jacksonville, Florida 32202 and serve a copy on the movant's attorney, Daniel F. Blanks, Esq., Nelson Mullins Riley & Scarborough LLP, 50 N. Laura Street, Suite 4100, Jacksonville, Florida 32202, and any other appropriate persons within the time allowed. If you file and serve a response within the time permitted, the Court will either schedule and notify you of a hearing or consider the response and grant or deny the relief requested without a hearing.

If you do not file a response within the time permitted, the Court will consider that you do not oppose the relief requested in the paper, will proceed to consider the paper without further notice or hearing, and may grant the relief requested.

¹ The Debtors in the chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number include: RMS Titanic, Inc. (3162); Premier Exhibitions, Inc. (4922); Premier Exhibitions Management, LLC (3101); Arts and Exhibitions International, LLC (3101); Premier Exhibitions International, LLC (5075); Premier Exhibitions NYC, Inc. (9246); Premier Merchandising, LLC (3867); and Dinosaurs Unearthed Corp. (7309). The Debtors' service address is 3045 Kingston Court, Suite I, Peachtree Corners, Georgia 30071.

RMS Titanic, Inc. (“RMST”) and its affiliate debtors and debtors in possession in the above-captioned case (collectively, the “Debtors”) by and through their undersigned counsel, hereby move the Court (the “Motion”) for the entry of an order authorizing the Debtors to enter in to a settlement on the terms reflected in the *Stipulation to File a Joint 9019 Motion* (the “Stipulation”) a copy of which is attached hereto as **Exhibit A**, pursuant to Rule 9019 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). In support of this Motion, the Debtors respectfully state as follows:

Jurisdiction and Venue

1. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper in this district under 28 U.S.C. §§ 1408 and 1409.

Factual and Procedural Background

2. On June 14, 2016 (the “Petition Date”), each of the Debtors filed a voluntary petition in this Court for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the “Bankruptcy Code”).

3. The Debtors continue to manage and operate their businesses as debtors in possession under Bankruptcy Code Sections 1107 and 1108.

4. On August 24, 2016, the United States Trustee appointed an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) and an Official Committee of Equity Security Holders (the “Equity Committee”, and together with the Creditors’ Committee, collectively, the “Committees”) [D.E. 166, 167].

5. On June 24, 2016, the New York State Department of Taxation and Finance (the “Department”) filed Claim No. 1-1, as amended by Claim 1-2, against RMS Titanic, Inc., a general unsecured claim in the amount of \$281.11, and a priority tax claim in the total amount of \$1,036.73.

6. On July 5, 2016, the Department filed Claim No.1-1 against Premier Exhibitions Management, LLC (“PEM”) a general unsecured claim in the amount of \$9,502.44.

7. On June 20, 2016, the Department filed Claim No. 2-1 against Premier Exhibitions, Inc., an unsecured priority claim in the amount of \$436,592.63, consisting of an alleged tax deficiency of \$280,828.73 plus interest in the amount of \$155,763.90 through the Petition Date. On November 4, 2016, the Department filed an amended claim, Claim No. 2-2, increasing the claim amount to \$438,055.02. On November 22, 2017, the Department filed an amended claim, Claim No.2-3, decreasing the claim amount to \$390,875.90. The claim consists of \$251,662.05 in taxes and \$137,877.62 in interest (Claims 2-1, 2-2, and 2-3 collectively the “Contested Claims”).

8. On November 7, 2017, the Debtors filed their Objection to the Contested Claims No. 30 (the “Amended Objection”), asserting that the tax assessment is improper under New York law [D.E. 804].

9. On December 14, 2017, the Department filed its Response to Debtors’ Amended Objection 2 Filed by New York Department of Taxation and Finance [D.E. 852].

10. The Contested Claims relates to an assessment of additional sales and use tax generated by the operation of Debtor's human anatomy exhibition in New York City for the period of March 1, 2009 through May 31, 2012 (the "Exhibition"). The Exhibition utilized preserved human remains (the "Specimens") to educate the public about anatomy and the benefits of healthy living habits.

11. As of the Petition Date, the Debtors and the Department were litigating the results of the audit through the New York State administrative process.

5. Subject to Bankruptcy Court approval, the Debtors and the Department successfully resolved all claims between them, on terms memorialized in the Stipulation and summarized below:

The Department's Claim 2-1, as amended by Claims 2-2 and 2-3 filed against Premier Exhibitions, Inc. ("PRXI") is hereby amended and shall be an allowed unsecured priority tax claim against PRXI. pursuant to 11 U.S.C. § 507(a)(8) in the total amount of \$251,662.05.

The Department's Claim 1-1 as amended by Claim 1-2 filed against RMS Titanic, Inc. ("RMST") shall be allowed as follows: The Department shall have an allowed general unsecured claim in the amount of \$281.11 against RMST and shall have an allowed priority tax claim against RMST pursuant to 11 U.S.C. § 507(a)(8) in the total amount of \$1,036.73.

The Department's Claim 1-1 filed against Premier Exhibitions Management, LLC ("PEM") shall be an allowed general unsecured claim against PEM in the amount of \$9,502.44.

This settlement is without prejudice to the right of the Department to object to the treatment of any of the above-allowed claims under any plan of reorganization submitted in this case or the right to oppose confirmation thereof.

Except as set forth above, the Department shall have no further claims against the Debtors' estates.

This settlement is subject to the Bankruptcy Court's approval.

Relief Requested

6. The Debtors seek entry of an order under Bankruptcy Rule 9019 authorizing the Debtors to enter into and perform the settlement reflected in the Stipulation.

Argument

7. Bankruptcy Rule 9019 provides that “[o]n motion by the trustee and after notice and a hearing, the court may approve a compromise or settlement.” FED. R. BANKR. P. 9019. In reviewing any proposed settlement under Bankruptcy Rule 9019, courts will approve the settlement if it is “fair and equitable” and in the best interests of the debtor’s bankruptcy estate. *Protective Comm. for Independent Stockholders of TMT Trailer Ferry, Inc. v. Anderson*, 390 U.S. 414, 424 (1968). Within the Eleventh Circuit, courts evaluate a settlement proposed under Bankruptcy Rule 9019 by considering the following factors:

(a) The probability of success in the litigation; (b) the difficulties, if any, to be encountered in the matter of collection; (c) the complexity of the litigation involved, and the expense, inconvenience, and delay necessarily attending it; (d) the paramount interest of the creditors and a proper deference to their reasonable views in the premises.

Wallis v. Justice Oaks II, Ltd. (In re Justice Oaks II, Ltd.), 898 F.2d 1544, 1549 (11th Cir. 1990). “Courts consider these factors to determine ‘the fairness, reasonableness and adequacy of a proposed settlement agreement.’” *Chira v. Saal (In re Chira)*, 567

F.3d 1307, 1312-1313 (11th Cir. 2009) (quoting *Martin v. Kane (In re A & C Props.)*, 784 F.2d 1377, 1381 (9th Cir. 1986)).

8. The court must be informed of all the relevant facts and information to make an independent judgment as to whether the settlement is fair and reasonable under the circumstances. *In re Vazquez*, 325 B.R. 30, 36 (Bankr. S.D. Fla. 2005). “The court is neither to ‘rubber stamp’ the trustee’s proposals nor to substitute its judgment for the trustee’s, but rather to ‘canvass the issues’ and determine whether the settlement falls ‘below the lowest point in the range of reasonableness.’” *Id.* (internal citation omitted). In doing so, the “bankruptcy court is ‘entitled to give the trustee’s judgment some deference.’” *Regions Bank v. Herendeen (In re Able Body Temp. Servs.)*, No. 8:13-bk-6864-CED, 2015 U.S. Dist. LEXIS 22742, at *10 (M.D. Fla. Feb. 25, 2015) (quoting *GMGRSST, Ltd. v. Menotte (In re Air Safety Int’l, L.C.)*, 336 B.R. 843, 859 (S.D. Fla. 2005)).

9. Here, the settlement terms reflected in the Stipulation are fair and equitable and provide a substantial benefit to the Debtors and their estates. Among other things, the settlement will result in the resolution of large and contested claims asserted against Debtors by the Department. Specifically, it will result in the reduction of a contested claim by approximately \$140,000.00. Such a compromise agreement “allow[s] the trustee and creditors to avoid the expenses and burdens associated with litigating sharply contested and dubious claims.” *In re A & C Props.*, 784 F.2d at 1380-81.

10. In addition, at least three² of the four *Justice Oaks* factors weigh in favor of settlement. The Claim implicates novel issues of New York law that have never been raised before. New York tax Tax Law § 1105(a) imposes a sales tax on the receipts from every retail sale of tangible personal property (except as otherwise provided). In addition, N.Y. Tax Law § 1110 imposes a compensating use tax for tangible personal property used in the State. In either case, a sale or purchase of tangible personal property must occur in order for sales or use tax to be imposed. The Debtors take that position that as human remains, the Specimens in the Exhibition do not constitute tangible personal property under New York law, and therefore are not subject to the sales and use tax under N.Y. Tax. Law § 1105(a) or § 1110.

11. Success in litigation is far from certain. The Department could also appeal an adverse decision, thus potentially leaving the resolution of a large claim pending for an undefined period. In sum, any litigation regarding the Contested Claims would implicate novel issues of law, would be uncertain, and disputed. Therefore, the first and third *Justice Oaks* factors weigh in favor of settlement.

12. Likewise, the fourth *Justice Oaks* factor weighs in favor of settlement. The Equity Committee supports resolution of the Contested Claims. Moreover, the Stipulation reduces the claims asserted against the Debtors and therefore enhances the prospects of a successful reorganization in these cases to the benefit of all

² Notably, the second *Justice Oaks* factor, collectability, is a non-issue here and is thus a neutral factor. Cf. *Regions Bank v. Herendeen (In re Able Body Temp. Servs.)*, No. 8:13-bk-6864-CED, 2015 U.S. Dist. LEXIS 22742, at *8 (M.D. Fla. Feb. 25, 2015) (affirming the bankruptcy court's approval of the settlement agreement, even though the second factor "played an insignificant role in the bankruptcy court's analysis.")

constituencies. Accordingly, the fourth *Justice Oaks* factor weighs in favor of settlement.

13. As such, the settlement reflected in the Stipulation should be approved and the Bankruptcy Court should enter an order approving the Stipulation.

WHEREFORE, the Debtors respectfully request that the Court enter an order approving the Stipulation, attached hereto as **Exhibit A**, granting the relief requested in the Motion, and such other and further relief as may be just and proper.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was electronically filed with the Clerk of the Court using CM/ECF on March 6, 2018. I also certify that the foregoing document is being served this day on the following counsel of record via transmission of Electronic Filing generated by CM/ECF:

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